

CERTIFICATE - KENSINGTON CITY, Kansas 2011 Budget

To the Clerk of SMITH, State of Kansas  
We, the undersigned officers of  
KENSINGTON CITY

certify that: 1) the hearing mentioned in the attached publication was held;  
2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2011; and 3) the Amount(s)  
of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

Table of Contents:	K.S.A.	Page No.	2011 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2010 Ad Valorem Tax	
Computation to Det. Limit for 2011		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
GENERAL	12-101a	6	223,992	64,182	40.719
LIBRARY	12-1220	7	6,555	5,020	3.185
PARK & RECREATION	79-41A04	8	1,061	0	
SPECIAL HIGHWAY	68-590	9	14,782	0	
SOLID WASTE	12-2104	10	46,581	0	
WATER		11	83,579	0	
SEWER	12-630A	12	81,960	0	
SWIMMING POOL		13	13,433	0	
CAPITAL IMPROVEMENT		14	0	0	
GIFTS & GRANTS FUND		15	0	0	
UTILITY METER DEPOSIT FD		16	0	0	
Total			471,943	69,202	43.904

Hearing Notice/Budget Summary

Publication

Charters/Election Questions

Final Assessed Valuation

1,576,222

Assisted by:

MAPES & MILLER CPAS  
PO BOX 266  
PHILLIPSBURG KS 67661

State Use Only:

Received

Reviewed by

Follow-up: Yes No

Attest: 8-12-2010 (If not assisted so state)

Sharon K. Walters  
County Clerk

List any resolution setting a fund levy limit

George L. Russell  
Leland R. Hayes  
Governing Body

CERTIFICATE - Kensington City, Kansas 2011 Budget

To the Clerk of SMITH, State of Kansas

We, the undersigned officers of

Kensington City

certify that: 1) the hearing mentioned in the attached publication was held;  
2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2011; and 3) the Amount(s)  
of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

		2011 Adopted Budget			County Clerk's Use Only
		Page	Amount of		
Table of Contents:	K.S.A.	No.	Expenditures	2010 Ad Valorem Tax	
Computation to Det. Limit for 2011		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
GENERAL	12-101a	6	223,992	64,182	
LIBRARY	12-1220	7	6,555	5,020	
PARK & RECREATION	79-41A04	8	1,061	0	
SPECIAL HIGHWAY	68-590	9	14,782	0	
SOLID WASTE	12-2104	10	46,581	0	
WATER		11	83,579	0	
SEWER	12-630A	12	81,960	0	
SWIMMING POOL		13	13,433	0	
CAPITAL IMPROVEMENT		14	0	0	
GIFTS & GRANTS FUND		15	0	0	
UTILITY METER DEPOSIT FD		16	0	0	
Total			471,943	69,202	
Hearing Notice/Budget Summary Publication		17			
Charters/Election Questions					
Final Assessed Valuation					
Assisted by:					
State Use Only:	MAPES & MILLER CPAS				
Received _____	PO BOX 266				
Reviewed by _____	PHILLIPSBURG KS 67661				
Follow-up: Yes ___ No ___					
Attest: _____, 2010 (If not assisted so state)					
County Clerk	Governing Body				

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2011 Budget

		Amount of Levy
1. Total tax levy amount in 2010 budget		63,465
2. Debt service levy in 2010 budget		0
3. Tax levy excluding debt service (1 - 2)		63,465
2010 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2010	48,080	
5. Increase in personal property for 2010		
5a. Personal property 2010	94,001	
5b. Personal property 2009	110,394	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		0
6. Valuation of annexed territory for 2010		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	0	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2010	81,715	
8. Total valuation adjustment (4 + 5c + 6d + 7)	129,795	
9. Total estimated valuation July 1, 2010	1,565,623	
10. Total valuation less valuation adjustment (9 - 8)	1,435,828	
11. Factor for increase (8 divided by 10)	.09040	
12. Amount of increase (11 times 3)		5,737
13. Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)		69,202
14. Debt service levy in this 2011 budget		0
15. Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)		69,202

If the 2011 budget includes tax levies exceeding the total on line 15,  
you must adopt an ordinance or resolution to exceed this limit,  
and attach a copy to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2010 Budgeted Fund	Tax Levy Amount in 2010 Budget	Allocation for Year 2011			
		MVT	RVT	16/20M Veh Tax	Slider
GENERAL	58,569	18,776	247	375	0
LIBRARY	4,896	1,570	21	31	0
	63,465	20,346	268	406	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2009	SOLID WASTE	CAPITAL IMPROVEMENT	5,000	12-825d
2009	SEWER	CAPITAL IMPROVEMENT	20,000	12-825d
			<u>25,000</u>	
2010	GENERAL	CAPITAL IMPROVEMENT	1,000	12-1,117
2010	SPECIAL HIGHWAY	CAPITAL IMPROVEMENT	1,000	12-1,117
2010	SOLID WASTE	CAPITAL IMPROVEMENT	5,000	12-1,117
2010	WATER	CAPITAL IMPROVEMENT	1,000	12-1,117
2010	WATER	SEWER	1,000	12-825d
2010	SEWER	CAPITAL IMPROVEMENT	6,227	12-1,117
			<u>15,227</u>	
2011	GENERAL	CAPITAL IMPROVEMENT	30,000	12-1,117
2011	SPECIAL HIGHWAY	CAPITAL IMPROVEMENT	3,448	12-1,117
2011	SOLID WASTE	CAPITAL IMPROVEMENT	8,000	12-1,117
2011	WATER	CAPITAL IMPROVEMENT	5,000	12-1,117
2011	WATER	SEWER	4,178	12-825d
2011	SEWER	CAPITAL IMPROVEMENT	6,227	12-1,117
			<u>56,853</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2010	Due Date Interest/Principal	Amount Due 2010		Amount Due 2011	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
WATER POLLUTION									
11/95		3.56	208,959	87,394	03-01/09-01 03/09	3,012	11,203	2,610	11,605
			<u>87,394</u>			<u>3,012</u>	<u>11,203</u>	<u>2,610</u>	<u>11,605</u>

Kensington City  
GENERAL

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	80,174	63,910	89,535
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
AD VALOREM TAX	55,347	55,869	0
DELINQUENT TAX	686	1,200	1,200
INTANGIBLES TAX	18,597	19,497	13,214
MOTOR VEHICLE TAX	19,411	18,787	18,776
REC VEHICLE TAX	204	276	247
16/20M VEHICLE TAX	268	254	375
LOCAL ALCOHOLIC LIQUOR	981	767	940
INTEREST INCOME	2,653	3,000	4,000
REIMBURSED EXPENSES	6,462	7,000	15,000
FRANCHISE TAXES	15,845	16,500	17,000
LICENSES & PERMITS	333	1,000	1,000
OTHER	0	1,000	3,000
FINES	1,301	3,500	3,500
STATE AID	1,201	0	0
GRANTS	4,800	4,800	4,800
<b>Total Receipts</b>	128,089	133,450	83,052
<b>Resources Available</b>	208,263	197,360	172,587
<b>Expenditures</b>			
PERSONAL SERVICES	33,571	34,000	34,000
LAW ENFORCEMENT	8,400	8,400	8,500
INSURANCE	15,490	15,500	18,000
UTILITIES	13,037	13,100	17,000
TAXES	6,627	6,700	6,800
ATTORNEY	671	675	1,800
PRINTING AND ADVERTISING	443	450	1,400
MERCHANDISE	0	500	1,000
SWIMMING POOL	14,736	10,000	16,000
STREETS	0	500	36,886
OTHER	4,804	4,000	5,000
REIMBURSEMENTS	0	500	2,500
CONTRACTUAL	24,947	2,500	12,000
CAPITAL OUTLAY	21,627	10,000	33,106
TRANS TO CAP IMPROVEMENT	0	1,000	30,000
<b>Total Expenditures</b>	144,353	107,825	223,992
Unencumbered Cash Balance, Dec. 31	63,910	89,535	xxxxxxxxxxxx
Non-Appropriated Balance			10,000
Total Expenditures and Non-Appropriated Balance			233,992
Tax Required			61,405
Delinquency Computation			2,777
Amount of 2010 Ad Valorem Tax			64,182

Kensington City  
LIBRARY

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	558	597	351
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
AD VALOREM TAX	4,680	4,571	0
DELINQUENT TAX	62	50	50
MOTOR VEHICLE TAX	1,756	1,588	1,570
REC VEHICLE TAX	18	23	21
16/20M VEHICLE TAX	23	22	31
<b>Total Receipts</b>	<b>6,539</b>	<b>6,254</b>	<b>1,672</b>
<b>Resources Available</b>	<b>7,097</b>	<b>6,851</b>	<b>2,023</b>
<b>Expenditures</b>			
APPROPRIATION TO LIBRARY	6,500	6,500	6,555
<b>Total Expenditures</b>	<b>6,500</b>	<b>6,500</b>	<b>6,555</b>
Unencumbered Cash Balance, Dec. 31	597	351	xxxxxxxxxxxxx
Non-Appropriated Balance			325
Total Expenditures and Non-Appropriated Balance			6,880
Tax Required			4,857
Delinquency Computation			163
Amount of 2010 Ad Valorem Tax			<b>5,020</b>



Kensington City  
PARK & RECREATION

State of Kansas  
2011 Budget Form

Unencumbered Cash Balance, Jan. 1  
Cancelled Prior Year Encumbrances

Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
140	253	121
0		
981	768	940
981	768	940
1,121	1,021	1,061
868	900	1,061
868	900	1,061
253	121	0

Receipts

LIQUOR TAX

Total Receipts

Resources Available

Expenditures

CONTRACTUAL

Total Expenditures

Unencumbered Cash Balance, Dec. 31

Kensington City  
SPECIAL HIGHWAY

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	804	1,692	1,952
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
SPECIAL GASOLINE TAX	11,773	12,260	12,830
<b>Total Receipts</b>	11,773	12,260	12,830
<b>Resources Available</b>	12,577	13,952	14,782
<b>Expenditures</b>			
CONTRACTUAL	10,885	11,000	11,334
TRANS TO CAP IMPROVEMENT	0	1,000	3,448
<b>Total Expenditures</b>	10,885	12,000	14,782
Unencumbered Cash Balance, Dec. 31	1,692	1,952	0

Kensington City  
SOLID WASTE

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	21,058	19,581	16,581
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
FEES COLLECTED	27,613	29,000	30,000
<b>Total Receipts</b>	27,613	29,000	30,000
<b>Resources Available</b>	48,671	48,581	46,581
<b>Expenditures</b>			
REMOVAL OF WASTES	24,090	25,000	30,000
TESTING & TIPPING FEES	0	2,000	8,581
TRANS TO CAP IMPROVEMENT	5,000	5,000	8,000
<b>Total Expenditures</b>	29,090	32,000	46,581
Unencumbered Cash Balance, Dec. 31	19,581	16,581	0

Kensington City  
WATER

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	13,896	14,579	12,579
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
CHARGES	60,925	62,000	71,000
<b>Total Receipts</b>	60,925	62,000	71,000
<b>Resources Available</b>	74,821	76,579	83,579
<b>Expenditures</b>			
PERSONAL SERVICES	15,863	16,000	19,822
OPERATIONS	44,379	45,000	49,148
CAPITAL OUTLAY	0	1,000	5,431
TRANSFER TO SEWER FUND	0	1,000	4,178
TRANS TO CAP IMPROVEMENT	0	1,000	5,000
<b>Total Expenditures</b>	60,242	64,000	83,579
Unencumbered Cash Balance, Dec. 31	14,579	12,579	0

Kensington City  
SEWER

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	23,981	21,709	30,782
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
CHARGES	45,061	47,000	47,000
TRANSFER FROM WATER	0	1,000	4,178
<b>Total Receipts</b>	45,061	48,000	51,178
<b>Resources Available</b>	69,042	69,709	81,960
<b>Expenditures</b>			
PERSONAL SERVICES	9,245	9,245	8,700
OPERATIONS	3,873	4,000	22,231
CAPITAL OUTLAY	0	5,000	30,337
PRINCIPAL	10,814	11,203	11,605
INTEREST	3,162	3,012	2,610
SERVICE FEES	239	240	250
TRANS TO CAP IMPROVEMENT	20,000	6,227	6,227
<b>Total Expenditures</b>	47,333	38,927	81,960
Unencumbered Cash Balance, Dec. 31	21,709	30,782	0

Kensington City  
SWIMMING POOL

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	19	83	1,833
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
ADMISSIONS	4,496	7,000	7,000
CONCESSIONS	1,980	2,000	2,100
LESSONS	1,085	2,500	2,500
<b>Total Receipts</b>	<b>7,561</b>	<b>11,500</b>	<b>11,600</b>
<b>Resources Available</b>	<b>7,580</b>	<b>11,583</b>	<b>13,433</b>
<b>Expenditures</b>			
PERSONAL SERVICES	4,829	5,100	5,100
UTILITIES	535	600	2,800
SUPPLIES	0	500	500
CHEMICALS	0	1,000	2,383
CONCESSIONS	903	1,000	1,100
REPAIRS	1,202	1,500	1,500
RED CROSS	0	0	0
MISCELLANEOUS	28	50	50
<b>Total Expenditures</b>	<b>7,497</b>	<b>9,750</b>	<b>13,433</b>
Unencumbered Cash Balance, Dec. 31	83	1,833	0

Kensington City  
CAPITAL IMPROVEMENT

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009
Unencumbered Cash Balance, Jan. 1	246,160
Cancelled Prior Year Encumbrances	0
Receipts	
TRANSFER FROM WATER	0
TRANSFER FROM SEWER	20,000
TRANSFER FROM SOLID WAST	5,000
Total Receipts	25,000
Resources Available	271,160
Expenditures	
CAPITAL OUTLAY	68,156
Total Expenditures	68,156
Unencumbered Cash Balance, Dec. 31	203,004

NOTICE OF HEARING 2011 Budget

The governing body of KENSINGTON CITY will meet on the  
23RD day of August, 2010 at 5:30P.M. at  
CITY HALL for the purpose of hearing and answering objections of  
taxpayers relating to the proposed use of all funds and the amount of 2010 ad valorem tax.  
Detailed budget information is available at CITY HALL  
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2011 Expenditures" and the "Amount of 2010 Ad Valorem Tax" establish  
the maximum limits of the 2011 budget. The "Est Tax Rate" is subject to change  
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2009		2010		Proposed Budget 2011		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2010 Ad Valorem Tax	Est Tax Rate
GENERAL	144,353	39.302	107,825	38.817	223,992	64,182	40.995
LIBRARY	6,500	3.323	6,500	3.245	6,555	5,020	3.206
PARK & RECREATION	868		900		1,061	0	.000
SPECIAL HIGHWAY	10,885		12,000		14,782	0	.000
SOLID WASTE	29,090		32,000		46,581	0	.000
WATER	60,242		64,000		83,579	0	.000
SEWER	47,333		38,927		81,960	0	.000
SWIMMING POOL	7,497		9,750		13,433	0	.000
CAPITAL IMPROVEMENT	68,156		0		0	0	.000
GIFTS & GRANTS FUND	0		0		0	0	.000
UTILITY METER DEPOSIT FD	700		0		0	0	.000
Totals	375,624	42.625	271,902	42.062	471,943	69,202	44.201
Less: Transfers	25,000		15,227		56,853		
Net Expenditures	350,624		256,675		415,090		
Total Tax Levied	62,475		63,465				
Assessed Valuation		1,465,718		1,508,866		1,565,623	

Outstanding Indebtedness January 1,

	2008	2009	2010
General Obligation Bonds	108,648	98,208	87,394
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	108,648	98,208	87,394

*Mary Beach*  
Clerk





"Mapes & Miller CPAs -  
Becky Lix"  
<mmpburg2@ruraltel.net>

09/07/2010 10:54 AM

To <sm\_county\_treasurer@wan.kdor.state.ks.us>

cc

bcc

Subject 2011 Budget - City of Kensington

Attached is a .pdf file for the 2011 budget for the City of Kensington.

Becky

**Rebecca A Lix, CPA**

**Mapes & Miller CPAs**

**PO Box 266**

**Phillipsburg, KS 67661**

**785-543-6561**

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If you have received this communication in error, please notify us immediately by reply or by telephone (785) 543-6561 and immediately delete this message and any attachments.

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- Kensington City\_2011\_Budget\_Update\_09072010.pdf

Linda M. and Phillip F. McConnell to Marsha Kuhlman and Justin Nixon, W. 80' of lots 15 and 16, Blk. 4 Orig. Smith Center, 8-5-10.

Mike Ryan to Jim Moss, E 1/2 lot 19 and 20, Blk. 13, C.K.&N. Add. City Smith Center, 8-6-10.

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First published in The Smith County Pioneer Thursday, August 12, 2010 32-11

KENSINGTON CITY  
2011 Budget

State of Kansas  
2011 Budget Form

**NOTICE OF HEARING 2011 Budget**

The governing body of KENSINGTON CITY will meet on the 23RD day of August, 2010 at 5:30P.M. at CITY HALL for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2010 ad valorem tax. Detailed budget information is available at CITY HALL and will be available at this hearing.

**BUDGET SUMMARY**

The "Proposed Budget 2011 Expenditures" and the "Amount of 2010 Ad Valorem Tax" establish the maximum limits of the 2011 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2009		2010		Proposed Budget 2011		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Actual Expenditures	Actual Tax Rate	Amount of 2010 Ad Valorem Tax	Est Tax Rate	
GENERAL	144,353	39.302	107,825	38.817	223,992	64,182	40.995
LIBRARY	6,500	3.323	6,500	3.245	6,555	5,020	3.206
PARK & RECREATION	868		900		1,061	0	.000
SPECIAL HIGHWAY	10,885		12,000		14,782	0	.000
SOLID WASTE	29,090		32,000		46,581	0	.000
WATER	60,242		64,000		83,579	0	.000
SEWER	47,333		38,927		81,960	0	.000
SWIMMING POOL	7,497		9,750		13,433	0	.000
CAPITAL IMPROVEMENT	68,156		0		0	0	.000
GIFTS & GRANTS FUND	0		0		0	0	.000
UTILITY METER DEPOSIT FD	700		0		0	0	.000
<b>Totals</b>	<b>375,624</b>	<b>42.625</b>	<b>271,902</b>	<b>42.062</b>	<b>471,943</b>	<b>69,202</b>	<b>44.201</b>
Less: Transfers	25,000		15,227		56,853		
Net Expenditures	350,624		256,675		415,090		
Total Tax Levied	62,475		63,465				
Assessed Valuation		1,465,718		1,508,866		1,565,623	

**Outstanding Indebtedness January 1,**

	2008	2009	2010
General Obligation Bonds	108,648	98,208	87,394
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
<b>Total</b>	<b>108,648</b>	<b>98,208</b>	<b>87,394</b>

*Mary Beach*  
Clerk